

## Program and Financing Schedules (MAX Schedule P)

### Summary of Changes

- There will no longer be an optional capability to assign codes to program activity lines in program and financing schedules for Government Performance and Results Act activities.
- A description of the relationship of program and financing schedules to expired accounts has been added (section 32.1).
- The standard line numbers and titles for program activity lines for credit program accounts found in the credit section is reprinted with program activity lines for noncredit accounts (section 32.2).
- The requirement to identify separately uninvested amounts, invested balances at par, and unrealized discounts has been eliminated; agencies will continue to distinguish between balances of contract authority and other balances (section 32.3).
- New MAX lines are provided for reporting nonexpenditure transfers of spending authority from offsetting collections; offsetting collections that finance these transfers will be credited to the account that initially received the collection (section 32.3).
- MAX lines related to orders on hand from Federal sources have been renamed to provide a better description of amounts to be reported; explanations of these entries have been clarified (sections 32.3–32.5).
- Rescissions and reductions pursuant to public laws enacted for the past year will be reported separately from the appropriate budget authority initially appropriated (sections 32.3, 32.7).
- Clarification is provided on budget presentation for cases where appropriations or spending authority from offsetting collections is used to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised (section 32.3).
- A new section describes OMB and Treasury efforts to import data electronically into the past year column of program and financing schedules, effective for preparation of the FY 2001 Budget (section 32.10).

### 32.1. General instructions on program and financing schedules.

The program and financing schedules provide the following information:

- obligations by program activity (see section 32.2);
- budgetary resources available for obligation (see section 32.3);
- detailed information on new budget authority (gross) (see section 32.3);
- change in unpaid obligations (see section 32.4);
- detailed information on outlays (see section 32.4);
- offsets to gross budget authority and outlays (see section 32.5); and
- net budget authority and outlays (see section 32.5).

The unobligated balances and new budgetary resources reported in the program and financing schedule reflect budgetary resources available to cover new obligations, and do not include expired amounts. However, the balances of unpaid obligations and outlays reported reflect adjustments to balances of unpaid obligations in expired (but not canceled) accounts and outlays resulting from liquidation of obligations in expired accounts, as well as transactions in unexpired accounts.

The *obligations by program activity* section shows obligations for specific activities or projects. In the regular budget schedules (i.e., transmittal code 0), amounts in this section are always positive. The activity structure is developed for each appropriation or fund account to provide a meaningful presentation of information for the program. This section distinguishes between direct and reimbursable programs. The last entry, “total new obligations,” indicates the amount of budgetary resources required to finance the activities of the account.

The *budgetary resources available for obligation* section shows the budgetary resources available or estimated to be available to finance the obligations. The resources available for obligation include the start-of-year unobligated balances of a prior year that have not expired, new budget authority, and adjusting entries, such as recoveries from prior year obligations. New obligations are subtracted from these resources, resulting in the end-of-year unobligated balances.

The *new budget authority (gross), detail* section provides detailed information on the total new budget authority available to finance the program. It includes information on the type of budget authority that is available, rescissions, reductions, and amounts precluded from obligation.

The *change in unpaid obligations* section shows the difference between obligations and outlays. New obligations are added to the obligations that were incurred in a previous year but not liquidated. Total disbursements (outlays, gross) are subtracted from these amounts. Adjusting entries, such as adjustments in expired accounts, are included, as appropriate, resulting in the end-of-year unpaid obligations. Where applicable, this section separately identifies total unpaid obligations, receivables and unpaid, unfilled orders from Federal sources, and obligated balances, which are the unpaid obligations less receivables and unpaid, unfilled orders from Federal sources.

The *outlays (gross), detail* section indicates whether the outlays pertain to current or permanent budget authority and to balances or new authority. *The information in this section will be automatically generated from the data reported in MAX schedule A* (see section 21.1).

The *offsets and net budget authority and outlays* sections indicate the amounts to be deducted from gross budget authority and outlays to arrive at the net budget authority and outlay amounts. Offsetting collections (cash) and the change in receivables and unpaid, unfilled orders from Federal sources are deducted from gross budget authority; only offsetting collections (cash) are deducted from gross outlays.

Information required for program and financing schedules will be submitted in the manner described in section 30.

In the MAX system, amounts are automatically generated for total and subtotal entries, start of year balances for the current and budget years, and selected other lines (e.g., lines 23.95, 73.10, and 73.45). In some cases, agencies will be able to override the generated amounts; in others, the amounts will be protected. Detailed information is provided in the *MAX A-11 User's Guide*.

## 32.2. Obligations by program activity.

**(a) Presentation.**—The first section of the schedule will set forth the activities conducted under the appropriation or fund account.

The activity categories must:

- provide a constructive basis for the analysis and evaluation of the estimates, indicating clearly the services to be performed or the programs to be conducted;
- be kept to a reasonable minimum without sacrificing clarity;

- have adequate accounting support; and
- be related to administrative control and operation of the agency.

Changes in activity structure must be cleared in advance with OMB (see section 11.6).

The activities should generally distinguish investment, developmental, grant and subsidy, and operating programs. Subactivities (such as projects, recipient or clientele groups, types of services, processes, institutions, or other appropriate breakdown) will not be used, unless the amounts are significant, and the breakdown is necessary to provide full understanding of the activity. Past year entries will be based on actual accounting data. Personnel compensation should normally be charged to activities on the basis of organizational units or on the basis of specific assignments; transactions for other items should be charged directly to activities wherever feasible. Where it is necessary to distribute amounts between two or more activities, the basis for the distribution must be firm, reasonable, and consistently applied from year to year. The distribution should be based on readily supportable factors and should not involve overly detailed procedures. Whenever feasible, amounts for administrative or overhead expenses should be distributed to activities. However, the amounts so distributed must be readily separable from other charges to each activity to permit identification and review of overhead expenses.

The amounts shown in this section will represent new obligations incurred or estimated to be incurred. Instructions on the display of new obligations by activity and category and the use of separate side headings for direct and reimbursable programs are provided below.

**Reimbursable program.**—Obligations that are financed from reimbursements (see section 14.2(j)) will be shown separately from direct obligations and coded uniquely, as described below. The amounts reported as direct and reimbursable in the program and financing schedule must be consistent with the direct and reimbursable obligations reported in the object classification schedules (see section 35.2). The side headings “Direct program” and “Reimbursable program” will be used (exhibit 32A). Activities will be listed under each side heading when the amounts are significant or add to the understanding of the program. Where the same activities are conducted on both a direct and reimbursable basis, the same entries may be shown in both sections. *All noncredit revolving fund obligations,*

including obligations financed by direct budget authority, will be reported as reimbursable.

**Display of obligations by activity and category.**—Where no activities are listed under a side heading, amounts may be shown opposite the side heading. When activities are listed, amounts will be shown opposite each activity and the entries “Total direct program” or “Total reimbursable program” will follow, as appropriate.

**(b) Coding.**—Activities or subactivities in the obligations by program activity section for which amounts are shown will be numbered using a four-digit line number. These codes are unique to each account and have no relationship to information shown in other schedules, except for credit program accounts and financing accounts, which are required to use a standard line number scheme for certain activities. If the coding requirements for reimbursable programs create difficulties in developing a particular account display, consult with OMB. Descriptive side headings for which amounts are not shown will not be numbered.

For *noncredit program and financing schedules*, the following line coding scheme will be used.

Line number codes	Description
0x.xx	The first digit will always be zero (0) for both detail and subtotal entries.
0X.xx	<b>Direct programs:</b> The second digit will take on the values of 0 through 8 to identify the activity or subactivity group for both detail and subtotal entries.
0x.XX	The third and fourth digits will take on the values of 01 through 89 to identify activity or subactivity <i>detail</i> items. Any number sequence in this range is valid. The values 91 through 98 will be used for subtotals as follows: xx.91—single activity or subactivity group subtotal xx.92—subtotal of two activity or subactivity groups xx.93—subtotal of three activity or subactivity groups The value 00 is reserved for running subtotals (i.e., previous subtotal plus additional activity or subactivity group).
09.xx	<b>Reimbursable programs:</b> The second digit will always be nine (9).
09.XX	The third digit will take on the values of 0 through 8, and the fourth digit will take on the values of 1 through 8 to identify activity or subactivity detail items. For subtotals, the fourth digit will take on the value 9 as follows: 09.09—subtotal of activities reported on lines 0901 through 0908 09.19—subtotal of activities reported on lines 0910 through 0918 09.29—subtotal of activities reported on lines 0920 through 0928 09.39—subtotal of activities reported on lines 0930 through 0938 The value 0999 will be used for reporting total reimbursable obligations when both direct and multiple reimbursable activities are reported.

For *credit program and financing schedules*, the following standard line coding scheme will be used for credit program accounts.

Line number codes	Description
	<b>Credit program accounts:</b>
00.01	Direct loan subsidy
00.02	Loan guarantee subsidy
00.03	Subsidy for modifications of direct loan terms
00.04	Subsidy for modifications of loan guarantees
00.05	Reestimates of direct loan subsidy
00.06	Interest on reestimates of direct loan subsidy
00.07	Reestimates of loan guarantees
00.08	Interest on reestimates of loan guarantee subsidy
00.09	Administrative expenses

(See sections 32.8(i), 33.5(e) and (f) for specific requirements for line entries for credit financing and liquidating accounts.)

The last entry in the obligations by program activity section of credit and noncredit program and financing schedules will be “10.00 Total new obligations.” It will be generated automatically from detail entered in this section. If appropriate, this may be the only entry. Exhibit 32C explains how the automatically generated entries are derived.

Entry *	Description
<b>OBLIGATIONS BY PROGRAM ACTIVITY</b>	
<b>10.00 Total new obligations</b>	Total new obligations as shown in the obligations by program activity section of the schedule; the final entry in that section. <i>Note.</i> —Adjustments to obligations in expired accounts are reported on line 73.45 (see section 32.4).

\* Entries in boldface will be generated automatically.

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### 32.3. Data on the budgetary resources available for obligation and new budget authority.

The program and financing schedule sets forth the methods of financing the program and the disposition of unused amounts. Where unobligated balances from prior years and new budget authority are commingled in an account, it generally will be assumed that obligations are first a charge against unobligated balances brought forward and thereafter a charge against new budget authority. Similarly, it will be assumed that capital transfers, redemption of debt, and liquidation of contract authority will be charged against unobligated balances before adjustments are made to spending authority from offsetting collections. Where current and permanent authority

are commingled, it will be assumed that obligations are first a charge against the permanent authority.

The entries in the following table will be used in preparing the schedules. Prior approval from OMB is required for modification to standard stub

entries. Certain lines listed below have been designated as inactive (i.e., have not been used in recent years); after further study, these lines may be dropped from subsequent revisions of this Circular.

Entry *	Description
<b>BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION</b>	
<b>21.40 Unobligated balance available, start of year</b>	Unobligated balance of appropriations or other budgetary resources brought forward from the preceding year and available for obligation without new action by Congress. Equal in any year to the preceding year's entry "Unobligated balance available, end of year." This entry is the sum of start of year unobligated uninvested balances and unobligated invested balances in U.S. securities (par value), adjusted for unrealized discounts (a negative amount). Includes all unobligated balances available for obligation (appropriations, authority to borrow, fund balances) at the start of the year, except for unobligated balances of contract authority, which are reported on line 21.49. This entry does not include expired unobligated balances. It also excludes special and trust fund amounts and offsetting collections that are not available for obligation because provisions of law, such as benefit formulas or limitations on obligations (see section 36.6).
<b>21.49 Unobligated balance available, start of year: Contract authority</b>	★ ★ ★ Agencies are reminded that contract authority is unfunded. When an appropriation to liquidate the contract authority is provided, the balance is no longer reported as contract authority.
<b>21.99 Total unobligated balance, start of year</b>	This line equals the sum of lines 21.40 and 21.49 and will be used if there are multiple entries coded 21.40 and 21.49.
<b>22.00 New budget authority (gross)</b>	This entry will be used to report the total amount of gross budget authority and will equal the sum of the detailed budget authority entries on lines 40.00 through 68.85.
22.10 Resources available from recoveries of prior year obligations <i>Use only in the past year column, or current year column if recoveries have occurred prior to transmittal of the budget, unless specifically approved in advance by OMB.</i>	Amount made available for obligation in no-year and unexpired multiple-year accounts through downward adjustments of prior year obligations. <i>Note.</i> —Recoveries of current year obligations will be netted against new obligations for the year without further identification. Recoveries of prior year obligations in expired annual and multiple-year accounts will be reflected on line 73.40, Adjustments in expired accounts.
22.21 Unobligated balance transferred to other accounts (—)	Unobligated balances transferred to other accounts that represent an adjustment to the accounts involved and that do not involve an obligation or an outlay on either side of the transaction (section 14.2(l)). <i>This entry will only be used for interchange of amounts for which the purpose has not changed (e.g., transfers of activities under reorganization plans) or transfers of balances resulting from general transfer authority.</i> Transfers to other accounts that result from legislation where amounts are available for a different purpose will be shown as adjustments to budget authority on line 41.00. Generally, transfers to other accounts will not exceed the unobligated balance at the start of the year.
22.22 Unobligated balance transferred from other accounts	Unobligated balances transferred from other accounts that represent an adjustment to the accounts involved and that do not involve an obligation or an outlay on either side of the transaction (section 14.2(l)). <i>This entry will only be used for interchange of amounts for which the purpose has not changed (e.g., transfers of activities under reorganization plans) or transfers of balances resulting from general transfer authority.</i> Transfers from other accounts that result from legislation where amounts are available for a different purpose will be shown as adjustments to budget authority on lines 42.00. <i>Note.</i> —The accounts involved in these transfers (gaining and losing) will be separately identified using the 6-digit basic account symbol assigned by the Treasury Department (see section 20.3 and Appendix C). This code must be entered in MAX, as described in the <i>MAX A-11 User's Guide</i> , before transfer data can be reported in this schedule.
22.40 Capital transfer to general fund (—)	Amount of balances deposited to Treasury capital transfer receipt accounts, such as "Earnings of Government-owned enterprises," or "Repayments of capital investment, Government-owned enterprises." This entry does not include interest payments or capital transfers of offsetting collections received during the year (see line 68.27). For capital transfers of appropriations, contact OMB.
22.50 Deficiency	Amount of obligations (as of the end of the year) in excess of available budgetary resources, which are reportable as violations of the Antideficiency Act. This entry is used in the year in which the deficiency is incurred. The deficiency is also reported on line 91.90 until liquidated.
22.60 Portion applied to repay debt (—)	Amount of balances used for repayments of borrowing outstanding. Does not include appropriations or new offsetting collections used to retire outstanding debt (see lines 40.47 and 68.47).

Entry *	Description
22.70 Balance of authority to borrow withdrawn (–) 22.75 Balance of contract authority withdrawn (–)	These entries will be used to withdraw unobligated balances of indefinite budget authority realized in no-year or multiple year accounts through downward adjustments of prior year obligations reported on lines 22.10 and 73.45.  <i>Note.</i> —New appropriations or spending authority from offsetting collections that are used to liquidate obligations initially incurred against authority to borrow should be reported as “Portion substituted for borrowing authority” on lines 6053 or 6853, as appropriate.
23.80 Reduction pursuant to P.L. 99–177 in unobligated balances (discretionary) (–) 23.85 Reduction pursuant to P.L. 99–177 in unobligated balances (mandatory) (–) <i>Use these entries for the past and current years for accounts in the national defense function (050) only.</i>	These entries will be used to reflect the cancellation of unobligated balances of budgetary resources pursuant to G-R-H.
<b>23.90 Total budgetary resources available for obligation</b>	This line equals the sum of lines 21.xx or 21.99 through 23.85 and will be used if there are multiple entries coded 21xx through 23.85.
<b>23.95 Total new obligations (–)</b>	This entry will always equal line 10.00. It is required only if line 10.00 is used.
23.98 Unobligated balance expiring (–)	Amount available for obligation during the year that ceased to be available during or at the end of the fiscal year ( <i>other than</i> amounts rescinded by law). This entry will include unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, etc. It will not reflect unobligated balances that expired in prior years. It also will <i>not</i> be used to show the withdrawal of indefinite contract authority or borrowing authority when balances previously obligated are liquidated by offsetting collections (see lines 68.49 and 68.53).
24.40 Unobligated balance available, end of year	Unobligated balance at end of year, carried forward automatically and available for obligation in the following year. Equals the sum of lines 23.90 through 23.98. This entry is the sum of end of year unobligated uninvested balances and unobligated invested balances in U.S. securities (par value), adjusted for unrealized discounts (a negative amount). Includes all unobligated balances available for obligation (appropriations, authority to borrow, fund balances) at the end of the year, except for unobligated balances of contract authority, which are reported on line 24.49. This entry does not include expired unobligated balances. It also excludes special and trust fund amounts and offsetting collections that are not available for obligation because provisions of law, such as benefit formulas or limitations on obligations (see section 36.6).
24.49 Unobligated balance available, end of year: Contract authority	★ ★ ★ Agencies are reminded that contract authority is unfunded. When an appropriation to liquidate the contract authority is provided, the balance is no longer reported as contract authority.
<b>24.99 Total unobligated balance, end of year</b>	This line equals the sum of lines 24.40 and 24.49 and will be used if there are multiple entries coded 24.40 and 24.49.

**NEW BUDGET AUTHORITY (GROSS), DETAIL**

<i>Current authority: Appropriations:</i>	
40.00 Appropriation (definite)	Amount appropriated or requested to be appropriated for general funds for the years indicated. Includes amounts appropriated for liquidation of contract authority, debt reduction, and deficiency appropriations, when applicable. Does not include emergency appropriations (see lines 40.15, 40.60, and 60.65).
40.05 Appropriation (indefinite)	Amounts appropriated or estimated to be appropriated for general fund accounts. The amount for the past year will be equal to the amount certified by appropriation warrants in the account for the year.
40.15 Appropriation (emergency)	Amount of emergency appropriations enacted or requested for the years indicated. Includes amounts that are contingent on the President submitting a budget request to Congress designating the amount as an emergency requirement.
40.20 Appropriation (special fund, definite)	Amounts appropriated or requested to be appropriated for the years indicated from special fund receipts.
40.25 Appropriation (special fund, indefinite)	Amounts appropriated or estimated to be appropriated for the years indicated from special fund receipts. The amount for the past year will be equal to the amount certified by appropriation warrants for the year.
40.26 Appropriation (trust fund, definite)	Amounts appropriated or requested to be appropriated for the years indicated from trust fund receipts.
40.27 Appropriation (trust fund, indefinite)	Amounts appropriated or estimated to be appropriated for the years indicated from trust fund receipts. The amount for the past year will be equal to the amount certified by appropriation warrants for the year.
<i>Advance funding:</i>	
40.28 Appropriation available from subsequent year	Portion of the succeeding year's appropriation made available as advance funding by Congress.
40.29 Appropriation available in prior year (–)	Portion of the appropriation made available as advance funding in the preceding year.

Entry *	Description
<p><i>Rescissions:</i></p> <p>40.35 Appropriation rescinded (–)</p> <p>40.36 Unobligated balance rescinded (–) <i>Use these entries for past and current years.</i></p>	<p>These entries will be used to reflect enacted rescissions of current appropriations or of unobligated balances of prior year budgetary resources. They will also be used in a separate program and financing schedule with a transmittal code of "5" to present amounts for which rescissions of current year appropriations or unobligated balances of budgetary resources are proposed (see section 32.8(b)). Legislation that defers existing budget authority (or unobligated balances) from a year in which it was available for obligation to a year in which it was not available for obligation will also be reflected as a rescission. A reappropriation will be shown on line 50.xx in the first year of the extended availability. Rescissions enacted for the past year will also be reported separately from the amount of budget authority initially appropriated. The net amount (i.e., minus the enacted rescission) will be reported on line 43.00.</p>
<p><i>Adjustments:</i></p> <p>40.47 Portion applied to repay debt (–)</p> <p>40.48 Portion applied to liquidate deficiencies (–)</p> <p>40.49 Portion applied to liquidate contract authority (–)</p> <p>40.50 Balance of appropriation to liquidate contract authority withdrawn (–) <i>Use 40.50 only in the past year or current year and only with prior approval of OMB.</i></p> <p>40.60 Contingent emergency appropriation not available for obligation (–)</p>	<p>Amount appropriated to repay debt. (Amounts appropriated for the purpose of repaying debt should be specified in the appropriations language.)</p> <p>Amount appropriated to eliminate a prior year deficiency.</p> <p>Amount appropriated to liquidate contract authority. (Amounts appropriated for the purpose of liquidating contract authority should be specified in the appropriations language.)</p> <p>Amount withdrawn or lapsed from appropriations to liquidate contract authority.</p> <p>Portion of the emergency appropriation reported on line 40.15 that has not been released by the President and is not available for obligation as of the end of the year.</p>
<p><i>Reductions pursuant to appropriations acts or G-R-H reductions:</i></p> <p>40.75–40.79 Reduction pursuant to P.L. xxx–xxx (–)</p> <p>40.80 Reduction pursuant to P.L. 99–177 (discretionary) (–)</p> <p>40.85 Reduction pursuant to P.L. 99–177 (mandatory) (–) <i>Use these entries for past and current years only.</i></p>	<p>Reductions in appropriations law mandating reductions (percentage or other) in current budget authority allocated to affected accounts. OMB will advise agencies which code will be used to identify the appropriation act mandating the reduction.</p> <p>These entries will be used to reflect the cancellation of current appropriations for discretionary and mandatory programs pursuant to the G-R-H law.</p> <p>Reductions enacted for the past year will be reported separately from the amount of budget authority initially appropriated.</p> <p><i>Note.</i>—For special and trust fund accounts, these amounts are generally not permanently canceled and are available for subsequent appropriation. They will be automatically reported in MAX schedule N as an adjustment on line 0620; agencies should advise OMB if these amounts are permanently canceled and should be excluded from schedule N.</p>
<p><i>Transfers:</i></p> <p>41.00 Transferred to other accounts (–)</p> <p>42.00 Transferred from other accounts</p>	<p>Amount of the appropriation transferred to another appropriation or fund account <i>in the same year</i> in which the authority becomes available that represents an adjustment to the accounts involved and does not involve an obligation or an outlay. These adjustments will usually be limited to interchange of budget authority where the purpose has changed, transfers under reorganization plans, and transfers authorized by Congress in lieu of supplemental appropriations.</p> <p>This entry will also be used to reflect <i>transfers of unobligated balances</i> that result from legislation which changes the purpose for which the balances are available. <i>Transfers of balances for which the purpose has not changed or transfers of balances resulting from general transfer authority will be reflected on line 22.21.</i></p> <p>Amount of the appropriation transferred from another appropriation or fund account <i>in the same year</i> in which the authority becomes available that represents an adjustment to the accounts involved and does not involve an obligation or an outlay. These adjustments will usually be limited to interchange of budget authority where the purpose has changed, transfers under reorganization plans, and transfers authorized by Congress in lieu of supplemental appropriations.</p> <p>This entry will also be used to reflect <i>transfers of unobligated balances</i> that result from legislation that changes the purpose for which the balances are available. <i>Transfers of balances for which the purpose has not changed or transfers resulting from general transfer authority will be reflected on line 22.22.</i></p> <p><i>Note.</i>—The accounts involved in these transfers (gaining and losing) will be separately identified using the 6-digit basic account symbol assigned by the Treasury Department (see section 20.3 and Appendix C). This code must be entered in MAX, as described in the <i>MAX A–11 User's Guide</i>, before transfer data can be reported in this schedule.</p>
<b>43.00 Appropriation (total)</b>	This line equals the sum of lines 40.00 through 42.00 and will be used if there are multiple entries coded 40.00 through 42.00.

Entry *	Description
<p><i>Current authority: Authority to borrow:</i>  47.00 Authority to borrow (definite)  47.05 Authority to borrow (indefinite)</p> <p>47.xx [See special instructions in section 32.7]</p> <p><b>47.90 Authority to borrow (total)</b></p>	<p>Amount authorized or requested to be expended out of moneys derived from borrowing from the Treasury or from investors other than Treasury. To the extent that available indefinite budget authority is used or estimated to be used to cover obligations, <i>new</i> budget authority will be reported for all such obligations. Such new budget authority will be reported even though subsequent appropriations or collections credited to the account will be used for liquidation.</p> <p>This entry will be used with the suffix codes in section 32.7 to report rescissions, reductions in appropriations acts, and G-R-H reductions associated with current authority to borrow.</p> <p>This line equals the sum of lines 47.00 through 47.85 and will be used if there are multiple entries on lines coded 47.00 through 47.85.</p>
<p><i>Current authority: Contract authority:</i>  49.00 Contract authority (definite)  49.05 Contract authority (indefinite)  49.xx [See special instructions in section 32.7]</p> <p><b>49.90 Contract authority (total)</b></p>	<p>Amount of new authority to incur obligations in advance of collections or an appropriation for liquidation.</p> <p>This entry will be used with the suffix codes in section 32.7 to report rescissions, reductions in appropriations acts, and G-R-H reductions associated with current contract authority.</p> <p>This line equals the sum of lines 49.00 through 49.85 and will be used if there are multiple entries on lines coded 49.00 through 49.85.</p>
<p><i>Current authority: Reappropriation:</i>  50.00 Reappropriation (definite)  50.05 Reappropriation (indefinite)  50.20 Reappropriation (special fund, definite)  50.25 Reappropriation (special fund, indefinite)  50.26 Reappropriation (trust fund, definite)  50.27 Reappropriation (trust fund, indefinite)  50.xx [See special instructions in section 32.7]</p> <p><b>53.00 Reappropriation (total)</b></p>	<p>Amounts of new budget authority resulting from congressional actions to continue the availability of funds that have expired or would otherwise expire. Any such extension of availability will be counted as new budget authority in the first year of the extended availability (see section 14.2(h)).</p> <p>Lines 50.20, 50.25, 50.26, and 50.27 are inactive.</p> <p>This entry will be used with the suffix codes in section 32.7 to report rescissions, reductions in appropriations acts, and G-R-H reductions associated with reappropriations.</p> <p>This line equals the sum of lines 50.00 through 50.85 and will be used if there are multiple entries on lines coded 50.00 through 50.85.</p>
<p><i>Permanent authority: Appropriations:</i>  60.00 Appropriation (definite)  60.05 Appropriation (indefinite)  60.20 Appropriation (special fund, definite)  60.25 Appropriation (special fund, indefinite)  60.26 Appropriation (trust fund, definite)  60.27 Appropriation (trust fund, indefinite)  60.28 Appropriation (unavailable balances)</p> <p>60.35 Appropriation rescinded (–)  60.36 Unobligated balance rescinded (–)</p> <p>60.45 Portion precluded from obligation (–)  <i>Use lines 60.28 and 60.45 only with prior approval of OMB.</i></p> <p>60.47 Portion applied to repay debt (–)  60.48 Portion applied to liquidate deficiencies (–)  60.49 Portion applied to liquidate contract authority (–)</p> <p>60.53 Portion substituted for borrowing authority (–)</p> <p>60.65 Contingent emergency appropriation released</p> <p>60.xx [See special instructions in section 32.7]</p> <p>61.00 Transferred to other accounts (–)</p> <p>62.00 Transferred from other accounts</p> <p><b>63.00 Appropriation (total)</b></p>	<p>Amount of authority becoming available during the period without new action by Congress. See definitions for types of authority in corresponding lines under current authority.</p> <p>For permanently appropriated special and trust fund accounts with amounts precluded from obligation by provisions of law, amount of budget authority that becomes available for obligation from balances of receipts previously unavailable and included in the amounts reported in a schedule on unavailable collections.</p> <p>These entries will be used to reflect enacted rescissions of permanent appropriations or unobligated balances of prior year resources. They will also be used in a separate program and financing schedule with a transmittal code of “5” to present proposed rescissions of permanent appropriations or unobligated balances of prior year resources.</p> <p>Amount of budget authority in a <i>special or trust fund</i> precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations or a benefit formula). This amount will be treated as a balance of budgetary resources unavailable for obligation and will be included in a schedule on unavailable collections (see section 36.6).</p> <p>Amount used to liquidate a prior year deficiency.</p> <p>Amount of new budget authority that is used to liquidate obligations initially incurred against authority to borrow instead of exercising the borrowing.</p> <p>Amount of contingent emergency appropriations provided in a previous fiscal year that has been or will be released for the years indicated.</p> <p>This entry will be used with the suffix codes in section 32.7 to G-R-H and other reductions associated with permanent appropriations.</p> <p><i>Note.</i>—The accounts involved in these transfers (gaining and losing) will be separately identified using the 6-digit basic account symbol assigned by the Treasury Department (see section 20.3 and Appendix C). This code must be entered in MAX, as described in the <i>MAX A–11 User’s Guide</i>, before transfer data can be reported in this schedule.</p> <p>This line equals the sum of lines 60.00 through 62.00 and will be used if there are multiple entries on lines coded 60.00 through 62.00.</p>
<p><i>Permanent authority: Proceeds of loan asset sales with recourse:</i>  64.00 Proceeds of loan asset sales with recourse</p> <p>64.47 Portion applied to debt redemption (–)</p>	<p>Amount of new budget authority resulting from the sale of financial assets with recourse (see section 14.2).</p> <p>Amount of the proceeds of loan asset sales with recourse used to liquidate debt.</p>

Entry *	Description
<b>64.90 Proceeds of loan asset sales with recourse (total)</b>	This line equals the sum of lines 64.00 and 64.47 and will be used if there are multiple entries on lines coded 64.00 and 64.47.
<i>Permanent authority: Advance appropriation:</i> 65.00 Advance appropriation (definite) 65.05 Advance appropriation (indefinite) 65.20 Advance appropriation (special fund, definite) 65.25 Advance appropriation (special fund, indefinite) 65.26 Advance appropriation (trust fund, definite) 65.27 Advance appropriation (trust fund, indefinite) 65.xx [See special instructions in section 32.7]	Appropriations which become available one fiscal year or more beyond the fiscal year for which the appropriations act is passed. Lines 65.20, 65.25, and 65.27 are inactive.  This entry will be used with the suffix codes in section 32.7 to report rescissions, reductions in appropriations acts, and G-R-H reductions associated with advance appropriations.
<b>65.90 Advance appropriation (total)</b>	This line equals the sum of lines 65.00 through 65.85 and will be used if there are multiple entries on lines coded 65.00 through 65.85.
<i>Permanent authority: Contract authority:</i> 66.10 Contract authority (definite) 66.15 Contract authority (indefinite) 66.xx [See special instructions in section 32.7]	This entry will be used with the suffix codes in section 32.7 to report rescissions, reductions in appropriations acts, and G-R-H reductions associated with permanent contract authority.
<b>66.90 Contract authority (total)</b>	This line equals the sum of lines 66.10 through 66.85 and will be used if there are multiple entries coded 66.10 through 66.85.
<i>Permanent authority: Authority to borrow:</i> 67.10 Authority to borrow (definite) 67.15 Authority to borrow (indefinite) 67.16 Authority to borrow (indefinite) (12 U.S.C. 2281-96) 67.xx [See special instructions in section 32.7]	Amount of authority to borrow for direct loan obligations by the Federal Financing Bank. <i>Use only for liquidating accounts.</i> This entry will be used with the suffix codes in section 32.7 to report rescissions, reductions in appropriations acts, and G-R-H reductions associated with permanent authority to borrow.
<b>67.90 Authority to borrow (total)</b>	This line equals the sum of lines 67.10 through 67.85 and will be used if there are multiple entries on lines coded 67.10 through 67.85.
<i>Permanent authority: Spending authority from offsetting collections:</i> 68.00 Offsetting collections (cash) 68.10 From Federal sources: Change in receivables and unpaid, unfilled orders 68.15 From Federal sources: Adjustments to receivables and unpaid, unfilled orders <i>Use only for the past year, unless specifically approved by OMB.</i> 68.26 Offsetting collections (unavailable balances) 68.27 Capital transfer to general fund (-) <i>Use only for revolving funds.</i> 68.33 Portion applied to liquidate deficiencies (-) 68.45 Portion not available for obligation (limitation on obligations) (-) 68.47 Portion applied to repay debt (-) 68.49 Portion applied to liquidate contract authority (-) 68.53 Portion substituted for borrowing authority (-) 68.61 Transferred to other accounts (-)	Amount equal to offsetting collections (cash) credited to the account. Will also include refunds that pertain to obligations recorded in prior fiscal years. This entry is the difference between lines 72.95 and 74.95. Increases in accounts receivable and unpaid, unfilled orders from Federal sources from the start of year to the end of year will be reported as positive entries; decreases will be reported as negative entries. Net amount of upward adjustments (-) or downward adjustments (+) to accounts receivable and unpaid, unfilled orders from Federal sources resulting from adjustments to prior year obligations.  For accounts with limitations on the use of offsetting collections, the amount of budget authority that becomes available for obligation from unavailable balances of offsetting collections reported in the schedule on unavailable collections (see section 36.6). Amount of offsetting collections deposited to Treasury receipt accounts for "Earnings of Government-owned enterprises," or "Repayments of capital investment, Government-owned enterprises." Should not include interest payments. Amount of offsetting collections used to cover obligations incurred in a prior year in excess of available budgetary resources. Portion of total offsetting collections credited to the account that is not available for obligation because of limitations on program level included in appropriations acts. (This amount will be treated as a balance of budgetary resources unavailable for obligation and will be included in a schedule on unavailable collections (see section 36.6).) Amount of offsetting collections used for repayments of borrowing outstanding. Amount of offsetting collections used to liquidate contract authority.  Amount of new spending authority from offsetting collections that is used to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised. Amount of spending authority from offsetting collections transferred to another appropriation or fund account <i>in the same year</i> in which the authority becomes available that represents an adjustment to the accounts involved and does not involve an obligation or an outlay. Transfers of balances of spending authority from offsetting collections to other accounts should be reported on lines 22.21 or 73.31, as appropriate. Although the spending authority reported on line 68.61 is transferred to another account, the offsetting collection that finances the transfer is credited to the account that initially received the collection on line 88xx.

Entry *	Description
68.62 Transferred from other accounts	Amount of spending authority from offsetting collections transferred from another appropriation or fund account <i>in the same year</i> in which the authority becomes available that represents an adjustment to the accounts involved and does not involve an obligation or an outlay. Transfers of balances of spending authority from offsetting collections from other accounts should be reported on lines 22.22 or 73.32, as appropriate. <i>Note.</i> —The accounts involved in these transfers (gaining and losing) will be separately identified using the 6-digit basic account symbol assigned by the Treasury Department (see section 20.3 and Appendix C). This code must be entered in MAX, as described in the <i>MAX A–11 User's Guide</i> , before transfer data can be reported in this schedule.
68.75–68.79 Reduction pursuant to P.L. xxx–xxx (–) <i>Use only in the current year</i>	Reductions in appropriations law mandating reductions (percentage or other) in spending authority from offsetting collections. Reductions enacted for the past year will be netted from the appropriate budget authority entry without separate identification.
68.80 Reduction pursuant to P.L. 99–177 (discretionary) (–)	These two entries will reflect the amount of offsetting collections that are not available in the account as a result of reductions in spending authority pursuant to G-R-H.
68.85 Reduction pursuant to P.L. 99–177 (mandatory) (–)	
<b>68.90 Spending authority from offsetting collections (total)</b>	This line equals the sum of lines 68.00 through 68.85 and will be used only if there are multiple entries on lines coded 68.00 through 68.85.
<b>70.00 Total new budget authority (gross)</b>	This entry will be used to summarize budget authority when more than one type is used. It will also be used whenever there are multiple entries for one type of budget authority.

\* Entries in boldface will be generated automatically.

### 32.4. Data on the change in unpaid obligations and gross outlays.

The section on the “change in unpaid obligations” sets forth the items that bridge between start-of-

year and end-of-year unpaid obligations. Obligated balances, which represent unpaid obligations net of receivables and unpaid, unfilled orders from Federal sources, are separately identified. The entries listed below, coded as indicated, should be used.

Entry *	Description
<b>CHANGE IN UNPAID OBLIGATIONS</b>	
<i>Unpaid obligations, start of year:</i> <b>72.4x Obligated balance, start of year:</b>	Net unpaid obligations brought forward from the preceding year (see section 14.2(a)). These entries will equal the corresponding entries at the end of the preceding year. Includes start of year balances that are uninvested, as well as amounts invested in U.S. securities (par value), adjusted for unrealized discounts (a negative amount).
<b>72.40 Obligated balance, start of year</b>	Net unpaid obligations (appropriations, authority to borrow, fund balances), except for balances of contract authority, which are reported on line 72.49. Equals accounts payable plus undelivered orders minus both accounts receivable from Federal sources and unfilled orders from Federal sources.
<b>72.49 Obligated balance, start of year: Contract authority</b>	Accounts payable and undelivered orders obligated against contract authority. Agencies are reminded that contract authority is unfunded. When subsequent appropriations or offsetting collections are provided to liquidate contract authority, any unliquidated balance is reported on line 72.40.
<b>72.95 From Federal sources: Receivables and unpaid, unfilled orders</b>	Accounts receivable from Federal sources (i.e., earned reimbursements) and valid unfilled orders from Federal sources (i.e., unfilled customers orders) at the start of the year that have been recorded as budgetary resources for which payment has not been received and for which offsetting collections will be credited to the account when payment is received (see section 14.2(a)). Excludes accounts receivable and orders from the public, unless specifically authorized by law.
<b>72.99 Total unpaid obligations, start of year</b>	Accounts payable plus undelivered orders at the start of the year. Equals the sum of lines 72.40 through 72.95 and will be used if there are multiple entries on lines coded 72.40 through 72.95.
<b>73.10 Total new obligations.</b>	This entry will always equal line 10.00 in the obligations by program activity section.
73.20 Total outlays (gross) (–)	Amount equal to the total disbursements made by the account. This entry should be consistent with the total gross outlays reported in MAX schedule A.
73.31 Obligated balance transferred to other accounts (–)	Amount of unpaid obligations transferred to other accounts.

Entry *	Description
73.32 Obligated balance transferred from other accounts	Amount of unpaid obligations transferred from other accounts. <i>Note.</i> —The accounts involved in these transfers (gaining and losing) will be separately identified using the 6-digit basic account symbol assigned by the Treasury Department (see section 20.3 and Appendix C). This code must be entered in MAX, as described in the <i>MAX A–11 User's Guide</i> , before transfer data can be reported in this schedule.
73.40 Adjustments in expired accounts <i>Use only in the past year columns, unless specifically approved by OMB.</i>	Net amount of upward adjustments (+) or downward adjustments (–) in obligations that were made in accounts that expired prior to the beginning of the fiscal year. Will not include unobligated balances that are canceled. Upon cancellation, unpaid obligations are a negative entry and receivables that are transferred to the general fund receipt account are a positive entry.
<b>73.45 Adjustments in unexpired accounts (–)</b>	Amounts made available for obligation in no-year and unexpired multiple year accounts through deobligation or downward adjustments of prior year obligations. <i>This entry will always equal amounts reported on line 22.10.</i>
<i>Unpaid obligations, end of year:</i> 74.4x Obligated balance, end of year:	Net unpaid obligations carried forward to the succeeding year (see section 14.2(a)). Equals the sum of lines 72.xx or 72.99 through 73.45. Includes end of year balances that are uninvested, as well as amounts invested in U.S. securities (par value), adjusted for unrealized discounts (a negative amount).
74.40 Obligated balance, end of year:	Net unpaid obligations (appropriations, authority to borrow, fund balances), except for balances of contract authority, which are reported on line 74.49. Equals accounts payable plus undelivered orders minus both accounts receivable from Federal sources and unfilled orders from Federal sources.
74.49 Obligated balance, end of year: Contract authority	Accounts payable and undelivered orders obligated against contract authority. Agencies are reminded that contract authority is unfunded. When subsequent appropriations or offsetting collections are provided to liquidate contract authority, any unliquidated balance is reported on line 74.40.
74.95 From Federal sources: Receivables and unpaid, unfilled orders	Accounts receivable from Federal sources (i.e., earned reimbursements) and valid unfilled orders from Federal sources (i.e., unfilled customers orders) at the end of the year that have been recorded as budgetary resources for which payment has not been received and for which offsetting collections will be credited to the account when payment is received (see section 14.2(a)). Excludes accounts receivable and orders from the public, unless specifically authorized by law.
<b>74.99 Total unpaid obligations, end of year</b>	Accounts payable plus undelivered orders at the end of the year. Equals the sum of lines 74.40 through 74.95 and will be used if there are multiple entries on lines coded 74.40 through 74.95.
<b>OUTLAYS (GROSS), DETAIL</b>	
<b>86.90 Outlays from new current authority</b>	These entries will be generated from the gross outlays reported in MAX schedule A (on lines 9111 through 9322 and on lines 97xx and 98xx). Total outlays (gross) represents the total disbursements made by the account. Line 87.00 should equal line 73.20.
<b>86.93 Outlays from current balances</b>	
<b>86.97 Outlays from new permanent authority</b>	
<b>86.98 Outlays from permanent balances</b>	
<b>87.00 Total outlays (gross)</b>	This entry is the sum of lines 86.90 through 86.98 and will be used if there are multiple entries coded 86.90 through 86.98.

\* Entries in boldface will be generated automatically.

### 32.5. Data on offsets and net budget authority and outlays.

The program and financing schedule identifies the offsets to gross budget authority and outlays used to arrive at a net budget authority and outlay amount for the account for PY through BY. Outlays are reported as gross disbursements and disbursements net of offsetting collections (cash) credited to the account. Outlays are not offset by orders received from Federal sources that are not accompanied by cash. Budget authority is reported gross

and net of offsetting collections (cash), and the change in receivables and unpaid, unfilled orders from Federal sources. An increase in receivables and unpaid, unfilled orders (+) increases the total amount of the offset against budget authority because the increase constitutes an increase in budget authority (gross). A decrease in receivables and unpaid, unfilled orders (–) reduces the total offset against budget authority (gross) because the decrease means that that much of the offsetting collections (cash) received has been applied to liquidate obligations for which an offset was previously counted.

Entry *	Description
<b>OFFSETS</b>	
Against gross budget authority and outlays: Offsetting collections (cash) from:	Amount of cash credited to an appropriation or fund account. (Includes refunds that pertain to obligations recorded in prior fiscal years.) The collections will be identified by the source of the payment (see the descriptions below). Subentries will be used when there are significant amounts of different types of income, such as insurance premiums, loan repayments, interest, fees, etc.
88.00 Federal sources	Amount of collections from other government accounts except interest received from investments in U.S. securities. Do not include orders and contracts accepted that are valid obligations of ordering accounts that are not accompanied by advances. Includes all general fund, special fund, trust fund, revolving fund, and management fund accounts. Also includes all collections from off-budget Federal entities.
88.20 Interest on U.S. securities	For general and revolving fund accounts, interest earned or estimated to be received on investments in marketable and nonmarketable Treasury securities.
88.25 Interest on uninvested funds	Interest paid by Treasury on balances not invested in public debt securities.
88.40 Non-Federal sources	Amount of collections received from outside the Government as a result of business-type transactions (e.g., repayments of loan principal, interest on outstanding loans, user charges) and amount of orders received from outside the Government that are accompanied by advances. Excludes collections that arise from the Government's sovereign or governmental powers. Such amounts will be reported on line 88.45.
88.45 Offsetting governmental collections	Amount of collections received from non-Federal sources that are governmental in nature (e.g., tax receipts, compulsory user charges, custom duties, license fees) but required by law to be credited to the account (see section 14.2(d)).
88.90 Total offsetting collections (cash)	This entry is the sum of lines 88.00 through 88.45 and will be used if there are multiple entries coded 88.00 through 88.45. Note.—Amounts entered on lines 88.00 through 88.90 in transmittal code 0 should be positive, even though they appear as negative amounts in the printed Appendix.
Against gross budget authority only:	
88.95 From Federal sources: Change in receivables and unpaid, unfilled orders	This entry is the difference between lines 72.95 and 74.95. Increases in accounts receivable and unpaid, unfilled orders from Federal sources from the start of year to the end of year will be reported as positive entries; decreases will be reported as negative entries. This entry will equal the amounts on line 68.10.
88.96 From Federal sources: Adjustment to receivables and unpaid, unfilled orders	This entry is the net amount of upward (–) or downward (+) adjustments to accounts receivables and unpaid, unfilled orders from Federal sources. This entry will equal the amounts on line 68.15.
<b>NET BUDGET AUTHORITY AND OUTLAYS</b>	
89.00 Budget authority (net)	This line equals total new budget authority (gross) minus the amounts on lines 88.00 through 88.45 and on lines 88.95 and 88.96. This entry will always be listed in the stub column even though the amount columns may be blank.
90.00 Outlays (net)	This entry equals line 73.20 minus the amounts on lines 88.00 through 88.45. This entry will always be listed in the stub column even though the amount columns may be blank.
<b>MEMORANDUM (NON-ADD) ENTRIES</b>	
91.10 Outlays prior to reduction pursuant to P.L. 99–177	The amount of outlays that would have occurred in the current year only if resources had not been sequestered under G-R-H. Use only if 91.80 and/or 91.85 are reported.
91.80 Sequestration pursuant to P.L. 99–177 (discretionary) (–)	The amount of the reduction in outlays in the current year only associated with a G-R-H sequester of budgetary resources for discretionary programs.
91.85 Sequestration pursuant to P.L. 99–177 (mandatory) (–) Use only for the current year.	The amount of the reduction in outlays in the current year only associated with a G-R-H sequester of outlays of budgetary resources for mandatory programs.
91.90 Unpaid obligations, end of year: Deficiency	This entry will be used to show the amount of obligations included in Unpaid obligations, end of year (line 74.xx or 74.99) that were in excess of the resources available when the obligations were incurred and that will require a deficiency appropriation or will be liquidated by future offsetting collections. For any year, the amount on this line will equal the amount reported on the line for the previous year, plus any amount on line 22.50 minus amounts on lines 40.48, 60.48, and 68.33 plus or minus any adjustments to the amount reported in the previous year. (These adjustments are not reflected on the program and financing schedule). Note: See OMB Circular No. A–34 (December 1995), sections 22.1 through 22.10 for additional reporting requirements.

Entry *	Description
<b>Total investments, start of year:</b> <b>92.01 U.S. securities: Par value</b>	Amount of start of year balances that have been invested in U.S. securities, brought forward from the preceding year. Equal in any year to the preceding year's entry, "Total investments, end of year: U.S. securities: Par value". The par value of U.S. securities will be reported; unrealized discounts should not be reflected in this entry. Includes total balances invested at the start of the year, including those that are not available for obligation, i.e., those reported in the unavailable collections schedule (MAX schedule N). Where an account has a status of funds schedule (MAX schedule J), amounts reported on line 92.01 should agree with the corresponding MAX schedule J start of year invested balance on line 0101. This entry should also be consistent with balances reported in the program and financing and unavailable collections schedules for the account.
<b>Total investments, end of year:</b> <b>92.02 U.S. securities: Par value</b>	Amount of end of year balances that have been invested in U.S. securities, carried forward automatically to the succeeding year. The par value of U.S. securities will be reported; unrealized discounts should not be reflected in this entry. Includes total balances invested at the end of the year, including those that are not available for obligation, i.e., those reported in the unavailable collections schedule (MAX schedule N). Where an account has a status of funds schedule (MAX schedule J), amounts reported on line 92.02 should agree with the corresponding MAX schedule J end of year invested balance on line 0701. This entry should also be consistent with balances reported in the program and financing and unavailable collections schedules for the account.

\* Entries in boldface will be generated automatically.

### 32.6. Data on distribution of budget authority and outlays.

When accounts are consolidated or merged into a single schedule (see section 32.8(g)–(h)), a distribution of budget authority and outlays by account will be appended to the bottom of the program and financing schedule. Each merged or consolidated budget account will be listed by name, and data will be provided for PY through BY.

### 32.7. Reporting of rescissions and reductions of budget authority.

Budget authority entries for permanent appropriations, reappropriations, authority to borrow, and contract authority (codes 47.xx, 49.xx, 50.xx, 60.xx, 65.xx, 66.xx and 67.xx) may require additional coding to report the following information:

- .35 [type of authority] rescinded. [*Rescission proposals* will be shown in a separate program and financing schedule with transmittal code "5," and the stub title will be modified to read "Rescission proposal."]
- .36 Unobligated balance rescinded [type of authority]. [*Rescission proposals* will be shown in a separate program and financing schedule with transmittal code "5," and the stub title will be modified to read "Rescission proposal."]  
*Note.*—Lines 47.36, 49.36, 50.36, 60.36, 65.36, and 67.36 are inactive.
- .75–.79 Reduction pursuant to P.L. xxx–xxx. [Used for reduction in appropriations law mandating reductions (percentage or other) allocated to affected accounts.  
*Note.*—For special and trust fund accounts, these amounts generally are available for subsequent appropriation. They will be automatically reported in MAX schedule N as an adjustment on line 0620; agencies should advise OMB if these amounts are permanently cancelled and should be excluded from schedule N.
- .80 Reduction pursuant to P.L. 99–177 (discretionary). [Used for G-R-H reductions.]

.85 Reduction pursuant to P.L. 99–177 (mandatory) [Used for G-R-H reductions.]

See the counterpart entries for current appropriations (line 40.xx) in the table in section 32.3 for examples. Rescissions and reductions pursuant to public laws enacted for the past year will be shown separately from the amount of budget authority initially appropriated.

### 32.8. Program and financing in special cases.

The instructions in sections 32.1–32.5 will be modified in certain cases, as described below.

**(a) Supplementals and items for later transmittal.**—Separate schedules will be required to display those transactions that are excluded from the regular budget schedules, i.e., pending supplementals, supplementals requested in the budget, and items proposed for later transmittal under either existing or proposed legislation. The schedules will reflect the effect of these transactions upon the information presented in the regular schedule for the account. The presentation for the regular account will also include a summary of budget authority and outlays in accordance with section 36.2.

Supplementals and items proposed for later transmittal are identified by the account identification code for the schedule as described in section 20.3. One of the following titles, as appropriate, will be shown at the top of the schedule:

- Supplemental now requested
- Legislative proposal, not subject to PAYGO
- Legislative proposal, subject to PAYGO

When a supplemental proposal involves a transfer between accounts, the transaction will be omitted from the regular schedules, and displayed in separate schedules for each of the affected accounts.

**(b) Rescission proposals.**—The effect of rescission proposals will be omitted from the regular program and financing schedule for the affected account and presented in a separate schedule under transmittal code 5 (see section 14.2(k)).

The rescission schedule will reflect the changes to amounts in the regular schedule that would result from the rescission. For example, if the budget authority would otherwise be obligated in the event that the rescission is not accepted, negative amounts for obligations and outlays (outlay savings) should be displayed in the rescission schedule. In cases where the amounts proposed for rescission could not otherwise be obligated and are shown as expiring in the regular schedule, a positive entry for line 2398, “Unobligated balance expiring,” will be shown on the rescission proposal schedule. This same amount will also be entered as a rescission proposal on the appropriate budget authority line. The combination of the regular and rescission schedules should display the condition of the account as it would exist if Congress accepts the rescission proposal. The presentation for the regular account will also include a summary of budget authority and outlays in accordance with section 36.2.

Deferrals (see section 14.1) and enacted rescissions will be included in the regular budget schedules. If enacted legislation defers existing budget authority from a year in which it was available for obligation to a year in which it was not available for obligation, a rescission will be reflected in the regular budget schedules.

Section 38 of OMB Circular No. A-34 (November 1997) describes the materials that must be submitted for rescission proposals and deferrals.

**(c) Transfer in the estimates.**—Revision of estimates to reflect a proposed transfer of responsibility for certain activities may be required of both the gaining and the losing agencies (see section 14.2(m)). Where a transfer in the estimates for the budget year results in a significant increase to or decrease from the amount of budget authority for the past or current year, a footnote explaining the transfer will follow the program and financing schedule. For the account assuming the responsibility, the following footnote will be used:

Note.—Includes \$—— million in budget authority in 19BY for activities previously financed from:

19PY 19CY  
(In millions of dollars)

[List the full title of each losing account, including agency and bureau, and the budget authority amount applicable to each. Where it is more appropriate to show the amount on some other basis, e.g., obligations, the footnote will be modified accordingly.]

If the entire budget year estimate is for the transferred activity, the footnote may be worded “19BY estimate is for activities previously financed from [List agency, bureau, and account title].”

For the account losing the activity, the following footnote will be used:

Note.—Excludes \$—— million in budget authority in 19BY for activities transferred to:

[List the full title of each gaining account, including agency and bureau, and the budget authority amount applicable to each. Where it is more appropriate to show the amount on some other basis, e.g., obligations, the footnote will be modified accordingly.]

Comparable amounts for 19PY (\$—— million) and 19CY (\$—— million) are included above.

A transfer in the estimates footnote is required only in the year the transfer proposal is made. If more than one footnote is used they should be displayed below a centered heading, “NOTES.” Wording of the footnotes will be modified as necessary to explain current year transfers.

**(d) Transfer of resources.**—Transfers between agencies resulting from Presidential reorganization plans or enacted reorganization legislation may involve unique problems. As a general rule, the transferred activities will be excluded from the schedules of the losing agency and shown in the gaining agency on a three year comparable basis. Footnotes will be used to identify the amounts involved. When the gaining agency assumes *all* of the activities previously financed under a single account in another agency, the losing agency will omit budget schedules and appropriation language for the affected account and the transferred activities and appropriation language will be reflected in the gaining agency. Agency staff *must* consult with OMB representatives in each instance.

**(e) Annual limitations on use of trust or revolving funds.**—The program totals on schedules for limitations on administrative expenses and other annual limitations on the use of trust or revolving funds will be stated on the basis of obligations or other measures, depending upon the basis on which the limitation operates. The wording of the total line will be adjusted accordingly. An entry reading “Balance lapsing” will be used to identify amounts no longer available. Limitations on direct loans

and loan guarantees are treated separately (see section 33).

Entries in these schedules will not be coded but should generally conform to the line entries described in sections 32.3, 32.4, and 32.5 as applicable. (Entries on the related object class schedule will be coded.) The last entry of the financing section will read “Limitation.” The last entry in the section on relation of obligations to outlays will read “Outlays from limitation.” Similarly, proposed supplemental increases in limitations will be displayed in the uncoded separate schedule for the limitation account; the effect of the increase upon the fund, if any, will be displayed in a coded separate schedule for the fund as a whole.

**(f) Allocations.**—Program and financing information for allocations will be combined with the parent account without separate identification (see section 11.5(e)). However, obligations incurred under allocations for accounts that have allocations to other agencies will be identified in a separate section of the object class schedule of the parent agency (see section 35.4).

A note will be shown in the receiving agency’s submission (at the end of each bureau or equivalent grouping, as appropriate) under the heading “Allocations received from other accounts,” reading as follows:

Note.—Obligations incurred under allocations from other accounts are included in the schedules of the parent appropriations as follows: [list agency, bureau, and account title for each parent appropriation].

References should not be included in cases where the only allocation transactions are outlays, since outlays from allocations are not separately identified.

**(g) “Merged” accounts.**—Where two or more appropriations have been or are proposed to be replaced by a single appropriation (see section 11.5(g)), a single set of schedules will be submitted for the new appropriation covering PY through BY. On such schedules, a distribution of budget authority and outlays by account will be shown at the end of each consolidated program and financing schedule (see section 32.6).

The following footnote will also be used:

Note.—The activities previously financed under [agency title, bureau title, account title(s)] in 19PY and 19CY are presented in these schedules and are proposed to be financed in this account in 19BY. Budget authority and outlays are distributed by account above.

**(h) Consolidated schedules.**—When two or more accounts are consolidated in a single set of schedules (see section 11.5(h)), the title of each unexpired account will be listed as an activity. Subentries may be used to identify activities carried under the individual accounts when the amounts are significant. *A distribution of budget authority and outlays by account* will be shown at the end of the program and financing schedule (see section 32.6).

When the schedule includes accounts for which no new appropriations were made and against which no obligations were incurred, such accounts will be identified in a footnote reading:

Note.—Includes unobligated balances for [titles of accounts].

**(i) Credit financing accounts.**—The wording of line entries associated with certain concepts will be modified for credit financing accounts, as follows (see section 33.5(e)):

Standard program and financing schedule stub entry	Credit financing account program and financing account stub entry
Budget authority Outlays From Federal sources: Receiv- ables and unpaid, unfilled or- ders	Financing authority Financing disbursements Receivables from program accounts

Detailed information on gross outlays (lines 86.90–86.98) are not required for credit financing accounts and will not be automatically generated.

Negative subsidies and downward reestimates paid to receipt accounts will be identified in the obligations by program activity section on lines 08.01 and 08.02, respectively, and adjusting payments to liquidating accounts will be identified on line 08.03 (see section 33.5(e)).

### 32.9. Agreement with the Treasury Annual Report.

Agencies should report past year data to Treasury in a way that is consistent with the way amounts will show in the past year of the program and financing schedules. To the extent that these amounts are reported to Treasury by organizations other than those preparing the budget schedules, action should be taken to ensure that the amounts reported are conceptually and numerically consistent.

If an agency does not agree with the net outlay amount reported in the Treasury Annual Report (TAR) and automatically loaded into MAX schedule P, an explanation of the difference should be submitted to the agency’s OMB representative. Similarly, an explanation should be provided if the agency does not agree with the receipts estimates

that have been loaded into MAX schedule R from Treasury data (see section 21.4).

Each agency provides the Treasury Department with the necessary information, through various accounting reports, to prepare the Annual Report. *Before* Treasury distributes advance copies of the Annual Report, checks should be made against

data reported on the “Year-End Closing Statement” (Treasury FMS Form 2108) and the “Undisbursed Appropriation Account Ledger” (Treasury FMS Form 6653).

In addition, invested balances reported in MAX should equal invested balances reported to the Treasury Department, as follows:

Reported to Treasury Department	MAX data
Invested balances, start of year	<p><i>For all accounts:</i>  <b>Schedule P (program and financing schedule):</b>            92.01—Total investments, start of year: U.S. securities: Par value</p> <p><i>For accounts with schedule J:</i>  <b>Schedule J (status of funds schedule):</b>            01.01—Unexpended balance, start of year, U.S. Securities Par value;</p> <p><i>Note.—Amounts reported in these MAX schedules represent total invested balances, including those that are not available for obligation (see section 36.6)</i></p>
Reported to Treasury Department	MAX data
Invested balances, end of year	<p><i>For all accounts:</i>  <b>Schedule P (program and financing schedule):</b>            92.02—Total investments, end of year: U.S. securities: Par value</p> <p><i>For accounts with schedule J:</i>  <b>Schedule J (status of funds schedule):</b>            07.01—Unexpended balance, end of year, U.S. Securities Par value;</p> <p><i>Note.—Amounts reported in these MAX schedules represent total invested balances, including those that are not available for obligation (see section 36.6)</i></p>

Appendix E contains several crosswalks between budget and Treasury data. Exhibit 9E identifies relationships between the MAX A-11/TAR Comparison (in the MAX A-11 drop-down menu), MAX schedule P, and data in the published Treasury Annual Report. Exhibit 10E identifies selected relationships between MAX schedule P, the budget execution report (SF 133), FMS 224, FMS 2108, and the published Treasury Annual Report.

### 32.10 Importing past year data into the program and financing schedules for the FY 2001 Budget.—

Effective for preparation of the FY 2001 Budget, much of the initial data in the past year column of program and financing schedules will be imported electronically from a new system that the Treasury Financial Management Service (FMS) is building in conjunction with OMB. This effort is intended to eliminate duplicate reporting and improve the consistency of year-end data published in the President’s Budget and the Treasury Annual Report—Appendix.

The new system, the Federal Agencies Centralized Trial-Balance System II (FACTS II), will collect year-end and periodic budget data, starting in the Fall of 1999. FACTS II will replace requirements for separate reporting for the FMS 2108, a primary source of data for the TAR—Appendix; the SF 133; and much of the past year column of program and financing schedules.

In instructions issued by Treasury, agencies are required to capture new kinds of data in their financial systems and to report these data using FACTS II, starting with FY 1999 year-end reporting. (See Transmittal Letter No. S2 98-01, a supplement to the Treasury Financial Manual (TFM), dated April 2, 1998.) In addition to defining the new data, the TFM provides a model showing how each budget account (e.g., account presented in the President’s budget) corresponds to one or more Treasury accounts (e.g., accounts used to report budget execution data), and presents a crosswalk between data in the agency financial systems and the program and financing schedules, FMS 2108, and SF 133. (See the TFM at <http://www.fms.treas.gov/ussgl>.)

## Program and Financing• General Fund (MAX Schedule P)•

PY—past year  
CY—current year  
BY—budget year

**GOV APPENDIX Part 1 J. 000-000 01GOV.000**

**VGOV1161186  
S3643**

**Complete sets of these  
numbered proofs must be  
returned to OMB, whether  
they print or not.**

Total new obligations  
should be broken out by  
significant activity, as  
appropriate. Obligations  
funded by reimbursements  
will be shown separately  
on lines coded 09xx.

**Obligated balance** represents the  
net unpaid obligations brought  
forward from the preceding year. It  
corresponds to the unpaid obligations  
(undelivered orders and contracts  
and accounts payable and other  
liabilities) minus the accounts  
receivable and unpaid, unfilled orders  
from Federal sources that will be  
credited to the account when  
collected.

**Receivables and unpaid, unfilled  
orders from Federal sources**  
represent accounts receivable and  
unfilled orders for which payment has  
not been received that have been  
reported as budgetary resources of  
the account. When payment is  
received, it will be reported as  
offsetting collections (cash) on line  
6800.

**Total unpaid obligations**  
corresponds to the account's total  
undelivered orders and accounts  
payable. It is equal to the sum of the  
obligated balance and the accounts  
receivable and unpaid, unfilled orders  
from Federal sources.

Cash collections and  
the change in  
receivables and  
unpaid, unfilled  
orders from Federal  
sources will be  
separately identified.

### Program and Financing (in millions of dollars)

Identification code 16-1186-0-3-755	PY actual	CY est.	BY est.
<b>Obligations by program activity:</b>			
Direct program:			
00.01 Default claims .....	38	39	42
00.02 Advances on behalf of borrowers .....	39	38	38
00.03 Interest on Treasury borrowings .....	11	12	15
09.01 Reimbursable program.....	42	44	45
10.00 Total new obligations .....	130	133	140
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	132	133	140
23.95 Total new obligations .....	-130	-133	-140
23.98 Unobligated balance expiring.....	-2		
<b>New budget authority (gross), detail:</b>			
Current:			
40.00 Appropriation (definite) .....	90	89	95
Permanent:			
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash) .....	43	43	45
68.10 From Federal sources: Change in receivables and unpaid, unfilled orders .....	-1	1	
68.90 Spending authority from offsetting collections (total) .....	42	44	45
70.00 Total new budget authority (gross) .....	132	133	140
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Obligated balance.....	3	6	9
72.95 From Federal sources: Receivables and unpaid, unfilled orders .....	1		1
72.99 Total unpaid obligations, start of year .....	4	6	10
73.10 Total new obligations .....	130	133	140
73.20 Total outlays (gross) .....	-127	-129	-134
73.40 Adjustments in expired accounts .....	-1		
Unpaid obligations, end of year:			
74.40 Obligated balance .....	6	9	15
74.95 From Federal sources: Receivables and unpaid, unfilled orders .....		1	1
74.99 Total unpaid obligations, end of year .....	6	10	16
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new current authority .....	83	82	87
86.93 Outlays from current balances .....	2	3	2
86.97 Outlays from new permanent authority .....	42	44	45
87.00 Total outlays (gross).....	127	129	134
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	43	43	45
Against gross budget authority only:			
88.95 From Federal sources: Change in receivables and unpaid, unfilled orders .....	-1	1	
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	90	89	95
90.00 Outlays.....	84	86	89

Obligated balances  
and receivables and  
unpaid, unfilled orders  
from Federal sources  
will be separately  
identified.

Spending authority  
from offsetting  
collections consists of  
cash collections plus  
the change in  
receivables and  
unpaid, unfilled  
orders from Federal  
sources.

## Program and Financing• Revolving Fund (MAX Schedule P)•

Each major activity is to be shown in this section. All noncredit revolving fund obligations should be reported as reimbursable on lines 09xx.

Program and Financing (in millions of dollars)			
Identification code 16-4023-0-3-754	19PY actual	19CY est.	19BY est.
<b>Obligations by program activity:</b>			
09.01 Power generation and sales .....	245	252	260
09.02 Recreation .....	3	4	4
09.03 Environmental restoration and research .....	7	8	8
09.04 Power generation and sales .....	331	650	350
09.05 Recreation .....	2	1	1
10.00 Total new obligations .....	588	915	623
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance available, start of year .....	132	135	43
22.00 New budget authority (gross) .....	590	823	600
22.10 Resources available from recoveries of prior year obligations .....	1		
23.90 Total budgetary resources available for obligation .....	723	958	643
23.95 Total new obligations .....	-588	-915	-623
24.40 Unobligated balance available, start of year .....	135	43	20
<b>New budget authority (gross), detail:</b>			
Current:			
47.00 Authority to borrow (definite) .....	333	554	324
Permanent:			
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash) .....	344	354	376
68.10 From Federal sources: Change in receivables and unpaid, unfilled orders .....	-1	1	
68.47 Portion applied to debt reduction .....	-86	-86	-100
68.90 Spending authority from offsetting collections (total) .....	257	269	276
70.00 Total new budget authority (gross) .....	590	823	600
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Obligated balance .....	361	444	758
72.95 From Federal sources: Receivables and unpaid, unfilled orders .....	5	4	5
72.99 Total unpaid obligations, start of year .....	366	448	763
73.10 Total new obligations .....	588	915	623
73.20 Total outlays (gross) .....	-506	-600	-840
73.40 Adjustments in expired accounts .....	1		
73.45 Adjustment in unexpired accounts .....	-1		
Unpaid obligations, end of year:			
74.40 Obligated balance .....	444	758	541
74.95 From Federal sources: Receivables and unpaid, unfilled orders .....	4	5	5
74.99 Total unpaid obligations, end of year .....	448	763	546
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new current authority .....	244	301	319
86.93 Outlays from current balances .....	5	30	245
86.97 Outlays from new permanent authority .....	257	269	276
87.00 Total outlays (gross) .....	506	600	840
<b>Offsets:</b>			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources .....	14	3	4
88.20 Interest on Treasury securities .....	6	6	7
88.40 Non-Federal sources .....	324	345	365
88.90 Total offsetting collections (cash) .....	344	354	376
Against gross budget authority only:			
88.95 From Federal sources: Change in receivables and unpaid, unfilled orders .....	-1	1	
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	247	468	224
90.00 Outlays .....	162	246	464

PY—past year  
CY—current year  
BY—budget year

Spending authority from offsetting collections consists of cash collections plus the change in receivables and unpaid, unfilled orders from Federal sources.

**Obligated balance** represents the net unpaid obligations brought forward from the preceding year. It corresponds to the unpaid obligations (undelivered orders and contracts and accounts payable and other liabilities) minus the receivables and unpaid, unfilled orders from Federal sources for which offsetting collections (cash) will be credited to the account when received.

**Receivables and unpaid, unfilled orders from Federal sources** represent accounts receivable and unfilled orders for which payment has not been received that have been reported as budgetary resources of the account. When payment is received, it will be reported as offsetting collections (cash) on line 6800.

**Total unpaid obligations** corresponds to the account's total undelivered orders and accounts payable. It is equal to the sum of the obligated balance and accounts receivable and unpaid, unfilled orders from Federal sources.

Obligated balances and receivables and unpaid, unfilled orders from Federal sources will be separately identified.

Cash collections and the change in receivables and unpaid, unfilled orders from Federal sources will be separately identified.

## Automatic Generation of MAX Schedule P Data\*

The program and financing schedule shown below indicates the lines automatically generated by MAX. Some lines are copied from other entries in MAX; others are automatically calculated from detail entries.

